

Hall of Records
CommissionREQUEST FOR RECORDS RETENTION SCHEDULE
To be Submitted to the Records Management Division
Hall of Records CommissionSCHEDULE
NO. C

287

PAGE

NO. 1

1. Requesting Agency

BALTIMORE COUNTY

2. Division or Bureau of Requesting Agency

OFFICE OF FINANCE (Collections and Receipts)

3. Authorization Requested (Check only one of the squares below).

☐ **A** Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.

☒ **B** Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.

☐ **C** Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
1.	<p>TAX ROLLS (1948-present) 280 cu. ft. est.</p> <p>1948-60: 647 pressboard bound volumes, 16"x16"x2 1/2", 108 cu. ft. 1961-63: 360 pressboard bound volumes, 12 1/2"x10"x3", 90 cu. ft. 1964-65: 261 pressboard bound volumes, 12 1/2"x9 1/2"x3", 55 cu. ft. ann. accum., estimated 140 vols., 27 cu. ft.</p> <p>These volumes are lists of taxes to be collected for each year. Property owners are listed in approximate alphabetic sequence by district and account number. The tax roll shows the same information, and is created as a duplicate of, the tax bill and the collector's stub.</p> <p>Four years, with a two-year extension in some cases, is the statutory limit for the collection of unpaid taxes, (ACM, Article 81, Section 212); tax delinquencies and sales are maintained separately. Certain volumes since 1951 remain open as the result of court orders prohibiting the tax sale of some properties involved in unsettled estates and other litigation; these volumes are subject to continuing State audit for taxes receivable.</p> <p>RECOMMENDATION: Providing that all State and Charter audit requirements have been fulfilled:</p> <p><u>Volumes of Paid Accounts:</u> RETAIN FOR FIVE YEARS after the end of the fiscal year for which the levy was made, then destroy.</p> <p><u>Volumes Containing Unpaid Accounts:</u> RETAIN FOR THREE YEARS after all accounts have been paid, then destroy.</p>	

7. Agency, Division or Bureau Representative County Approvals (BCC 24A-5(b) have been secured.

Richard E. Murre
Signature*Records Management Officer*
Title*March 18, 1966*
Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

3/24/66

Date

Miriam E. Duffell

Archivist

4-19-66

Date

Richard E. Murre

Secretary

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2.	<p>PAID TAX BILLS (Collector's Stubs) 1961-present, est. 60 cu. ft.</p> <p>This is a file of 9 1/8" x 4 1/2" tabulating machine paper forms, which is a copy of the tax bill and the tax roll. The file is a cash record of taxes paid. The form contains the information required by Section 11-11 of the County Code. When the tax is paid, the Cashier's validation appears on this copy and the taxpayer's receipt; the tax rolls are posted from these validated stubs.</p> <p>This file was previously scheduled for five-year retention (see Schedule C-279); re-appraisal on the basis of experienced reference warrants further reduction of this accumulation.</p> <p>RECOMMENDATION: Provided that all audit requirements have been fulfilled:</p> <p><u>Real Property Paid Bills:</u> RETAIN THREE YEARS after the end of the fiscal year for which the tax was collected, then destroy</p> <p><u>Corporation and Personal Property Paid Bills:</u> RETAIN FOR FIVE YEARS after the end of the year for which the tax was collected, then destroy.</p>	
3.	<p>TAX SALE FOLDERS (1944-present) 15 cu. ft.; ann. accum., 1 1/2'</p> <p>A legal-sized file folder is maintained for each property sold for taxes. Each folder, depending upon the stage and outcome of the sale proceedings, contains: a copy of the final tax bill and legal notice (a certified mail receipt); a certification from the levy deputy; a copy of the tax sale certificate; a copy of the advertisement for public auction; a redemption certificate; a court order of foreclosure; a copy of the letter of transmittal, forwarding either redemption money to the buyer or the balance of the foreclosure money to the owner; other correspondence and related documents. Folders of all property sold are retained and filed together.</p> <p>About 80% of properties sold are redeemed, and the files reflect no transfers of property. The period for the buyer to exercise his foreclosure rights is two years, after which the property returns to the same status as before the tax sale.</p> <p>When the tax sale procedure results in no change or transfer of property, the file serves only as proof that the legal procedures were followed, and need be kept only so long as the parties with rights can exercise them.</p> <p>RECOMMENDATION: Provided that audit requirements have been met:</p> <p><u>Tax Sale Folders--Redeemed Properties:</u> RETAIN FOR FIVE YEARS after redemption, then destroy.</p>	

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	<p><u>Tax Sale Folders--Properties not Foreclosed:</u> RETAIN FOR FIVE years after expiration of the right of foreclosure, then destroy.</p> <p><u>Tax Sale Folders--Properties Deeded:</u> RETAIN INDEFINITELY.</p> <p>Tax Sale Files Prior to 1944: RETAIN INDEFINITELY</p> <p>4. ASSESSMENT CHANGES (Forms S-3, T-3, State Form 202, M-1)</p> <p>1955-present; 8 1/2" x 5 1/2" forms, est. accum. 12 cu. ft.; ann. accum., 2 cu. ft.</p> <p>The S-3 is the original of a notice sent from the Appeal Tax Court or Assessments Office which directs the Collector's Office to increase or decrease an assessment for the current year or prior years. This is the official authorization to make retroactive corrections on the tax rolls. The information is posted to the tax rolls by hand; the posting cites the form number and reference. County Form M-1 serves the same purpose for Metropolitan District assessments.</p> <p>The T-3 notifies the Collector to correct the tax rolls for interim transfers or errored transfers.</p> <p>State Form 202 certifies corporation assessments subject to the property levy.</p> <p>RECOMMENDATION: Provided all required audits have been completed:</p> <p>RETAIN FOR FIVE YEARS after the change is made, then destroy.</p> <p>5. TAX INSTALLMENT ACCOUNTS (1953-present) approx. 3 cu. ft.</p> <p>The County permits the installment payment of taxes in advance of the tax due date. A 8" x 3 1/2" card and duplicate are made for each installment account; the original is the Collector's ledger card; the copy is the taxpayer receipt book. When the account is paid, the two copies are stapled together with the notice of payment.</p> <p>The cards are itemized accounts payable which support the totals reported on financial statements and carried in control ledgers. After audit, the cards have no continuing value.</p> <p>RECOMMENDATION: Providing that required audits have been fulfilled:</p> <p>RETAIN FOR THREE YEARS after the end of the fiscal year for which the tax was paid, then destroy.</p>	

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6.	<p>STATE REPORT OF COLLECTIONS) 1948-present; est. accum., 2 cu.ft. TAXES RECEIVABLE REPORT) ann. accum., est. 1/2 cu. ft.</p> <p>This is a file of duplicate copies of State Form GAO-23 (formerly CT #4) the original of which is submitted monthly to the Comptroller of the Treasury. The report details collections of State taxes transmitted and details taxes receivable. A copy of the State warrant is returned to the County as acknowledgement of the transmittal.</p> <p>The Taxes Receivable Report is a monthly report which summarizes collections and receivables; it is prepared in pencil, and a photocopy is forwarded to the Office of Finance.</p> <p>Both groups are clip fastened by years, and the file contains work papers also.</p> <p>RECOMMENDATION: Providing all audit requirement have been fulfilled:</p> <p>RETAIN FOR THREE YEARS after the end of the fiscal year to which the report pertains, then destroy.</p>	
7.	<p>TAX ANALYSIS SHEETS (1961-present)</p> <p>These are IBM print-outs and NCR posting sheets. An IBM revenue card is filed for each unpaid account. When the tax is paid, the card is forwarded to the machine accounting section; the card becomes an IBM record used to prepare daily and monthly analyses and reports.</p> <p>The NCR sheets are daily summaries of tax bill payments for taxes not on IBM, corporation taxes, and taxes paid for years prior to 1961. The sheets back up daily figures entered on bank and revenue fund cards.</p> <p>These are internal records prepared to summarize, proof, balance, distribute, and verify tax collections; they lose reference value after monthly balances and monthly reports. The sheets are non-record within the intent of the designation of non-record items in the annotated Code.</p> <p>RECOMMENDATION: Provided that Charter-required audits have been satisfied:</p> <p>RETAIN ONLY SO LONG AS the sheets have continuing administrative and fiscal value.</p>	
8.	<p>CASHIER'S TAPES 1961-present; accum., 20 cu. ft. POSTING PROOF SHEETS ann. accum., 4 cu. ft.</p> <p>The Cashier's tapes are continuous rolls from the Cashier's validating machines which are used to balance daily collections with the postings to tax rolls and other receivable accounts. The posting proof sheets are continuous rolls from NCR posting machines which itemize all postings for the day. Postings</p>	

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5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation
of Hall of Records
and Board of Public
Works.

are made from source documents and distribute collections among the various revenues and funds. The proof sheets provide a daily total of postings which is balanced with daily collections.

These duplicate information shown on tax bills, tax rolls, etc., and are used primarily for balancing and reconciling collections. Both groups should be considered non-record within the intent of the designation of non-record items in the Annotated Code.

RECOMMENDATION: RETAIN ONLY SO LONG as they have continuing value for operating purposes and for the use of the County Auditor.

9. LIEN CERTIFICATE APPLICATIONS 1961-pres.; accum. 16 cu. ft.
LIEN CERTIFICATE COPIES ann. accu., 4 cu. ft.

This is a file of 8 1/2" x 11" forms. The application is the original of three copies prepared by the applicant; the application is validated at the time the fee is paid. One copy is returned to the applicant, the original is used by the lien certifier, and a copy is kept for reconciling the fees collected and reference for correct information supplied by the applicant. An original and one copy of the Lien Certificate is prepared; the original is issued to the applicant, the copy is filed with the original application.

RECOMMENDATION: Provided that County audit requirements have been fulfilled:

RETAIN FOR THREE YEARS after issuance of the Certificate, then destroy.

10. MOTOR VEHICLE REGISTRATIONS (County Copy) 1962-present;
est. accu., 44 cu. ft.; ann. accum., 12 cu. ft., 270,000 per year at 1965 rate.

These are 2" x 3" heavy paper stock cards, or stubs, which ^{are} ~~is~~ part of the annual motor vehicle registration forms of the Department of Motor Vehicles. The stubs are sorted by county of residence of the registrant to support State transmittals of the County's share of the registration fees. The stubs are bundled with an adding machine tape for each group of transmittals. No reference to the stubs is reported after receipt by the County. These stubs duplicate information in DMV files; the extra copy provides an administrative mechanism for sorting and checking the amounts due and forwarded to the counties. The actual remittance is accompanied by a signed transmittal. The stubs are considered non-record within the intent of Article 41, Section 179 of the ACM.

RECOMMENDATION: RETAIN FOR ONE YEAR, or as long as necessary for operating or administrative information.

(Actually, this means they are non-record.)

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11.	<p>SPECIAL TAXES--FORMS, REPORTS, AND CORRESPONDENCE (1958-present) (accum., est. 6 cu. ft.; ann. accum., est. 1 cu. ft.)</p> <p>The County imposes and collects a number of special taxes, in the process of which a small accumulation of forms, reports, and correspondence are filed.</p> <p><u>Tobacco Products Tax:</u> 8 1/2" x 11" forms signed by licensed dealers for the purchase of stamps; forms are receipted by the Cashier.</p> <p><u>Auto Trailer Camp Tax:</u> 8 1/2" x 11" forms completed by camp owner listing the number of occupied spaces each month; filed quarterly and receipted by Cashier; Inspection Reports, 5" x 8" cards showing monthly inspections and verification of occupied spaces.</p> <p><u>Gas and Electric Tax; Telephone Tax;</u> collected from utilities, one form monthly.</p> <p><u>Refunds, Monthly Summaries, Monthly Reports, Minor Correspondence</u></p> <p>The accumulation includes 1 cu. ft. of 1958 cigarette tax refunds from the period when the cigarette tax was imposed by the County, and the refunds made when the State tax was imposed and the County tax eliminated.</p> <p>RECOMMENDATION: Provided Charter audit requirements have been fulfilled:</p> <p>RETAIN FOR THREE YEARS, then destroy all forms and correspondence which have no continuing legal, fiscal, or administrative value.</p>	
12.	<p>TRANSFER TAX FORMS AND CORRESPONDENCE (1960-present) (Estimated accum., 11 cu. ft.; ann. accum., est. 3 cu. ft.)</p> <p>The 7" x 7 1/2" forms are the Cashier's Copy of a serially numbered form used to collect the title transfer tax on all transfers of real property. The form cites the tax ordinance, and shows the name of the person from whom the property was transferred, the name of the person to whom the property was transferred, deed date, description of property, its value, the district and account number, and the total tax due. The Cashier validates both copies when the tax is paid; the taxpayer gets the original and the copy is filed by the Cashier. The Cashier's validation appears on the deed before it is recorded.</p> <p>The correspondence is kept in 8 1/2" x 11" file folders, and consists of notices, transmittals, explanations, etc., few of which have continuing value.</p> <p>RECOMMENDATION: Provided Charter required audits have been completed:</p> <p>Tax Forms: RETAIN FOR THREE YEARS after the end of the fiscal year in which the tax was collected; then destroy.</p>	

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13.	<p><u>Correspondence:</u> RETAIN FOR THREE YEARS, then destroy all items except those having continuing legal, fiscal, or administrative value.</p> <p>CASH SLIP RECEIPT FOR PERMITS--CASHIER'S COPY (1955-present) (accum., est. 10 cu. ft.; ann. accum., 2 cu. ft.)</p> <p>These are 10" x 6 1/2" serially numbered forms, made out by the Department of Permits and Licenses when issuing any of 27 kinds of permits which are listed on the form. The cash slip is receipted by the Cashier upon payment of the permit fee; the original receipt is given to the permittee, and a copy is forwarded to the Department of Permits and Licenses.</p> <p>The Cashier's copy is used to reconcile the total amount collected for permit and license fees daily and to distribute the collection to the proper revenue accounts.</p> <p>RECOMMENDATION: Provided that all Charter required audits have been completed:</p> <p>RETAIN FOR THREE YEARS; then destroy.</p>	
14.	<p>DEPOSIT SLIP COPIES (1961-present) (est. accu., 20 cu. ft.; ann. accum., 4 cu. ft.)</p> <p><u>Collector's Transfer Account:</u> These are copies of bank records which serve as: (1) a memorandum receipt for bank deposits made daily by the Cashier; (2) memo receipts for bank deposits made directly to the Collector's Account by about 75 branch banks acting as agents for the collection of taxes. The annual accum. is about 1,000 from the Cashier's deposits and 18,000 from branch banks.</p> <p><u>Fund Accounts:</u> Checks are drawn against the Collector's account and deposited in various fund accounts monthly. The cancelled checks of the Collector's Account serve as an additional receipt for the deposit.</p> <p>These are memo copies of bank records which have little reference value after the monthly bank statement is reconciled by the County Auditor. The bank statement records a posting of each deposit corresponding with each deposit slip, and is the bank-initiated acknowledgement of receipt of the deposit and its credit to the proper account. Deposit slips generally are not used in auditing the Collector's accounts.</p> <p>RECOMMENDATION: Providing Charter-required audits have been completed:</p> <p>RETAIN FOR THREE YEARS; then destroy.</p>	
15.	<p>PAVING CHARGE AUTHORIZATIONS AND RELATED RECORDS (1955-present) (est. accu., 6 cu. ft.; ann. accum., 1 cu. ft.)</p>	

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	<p>These are files of 8 1/2" x 5 1/2" and 8 1/2" x 11" forms which authorize the collection of curb, gutter, sidewalk, paving, and sewer conection charges; some record payments, corrections, etc. Some of these records are inter-and intra-departmental notices to post the charges to tax bills, transfer charges, and correct errors. All relate only to those charges which are payable over a period of 5 years.</p> <p>RECOMMENDATION: Providing that all audit requirements have been fulfilled:</p> <p>RETAIN FOR THREE YEARS after expiration of the charges, then destroy.</p>	
16.	<p>IMPREST FUND PETTY CASH CHECK BOOKS AND BANK RECORDS (1949-pres.) (accum., est., 4 cu. ft.; ann. accum., 1 cu. ft.)</p> <p>The imprest fund is a checking account maintained by the Collector, from which is paid tax refunds and other minor amounts. The bank records include check books and deposit slips; cancelled checks are returned to the County Auditor and are filed with other cancelled checks.</p> <p>RECOMMENDATION: Providing that required audits have been completed.</p> <p>RETAIN FOR THREE YEARS, then destroy.</p>	
17.	<p>CENTRAL BILLING INVOICES--accounts receivable (paid file) (1959-present; accum., est., 12 cu. ft.; ann., 3 cu. ft.)</p> <p>All amounts due the County are billed through Central Billing on invoice forms which show the County agency for which the bill is rendered, the revenue account to be credited, the total amount due, and a statement of what the bill is for. The invoice is a 5-part form, prepared by the agency, which keeps one copy as a memorandum. Central Billing sends the original to the person owing, files three copies as accounts receivable files. When payment is made, one copy is returned to the billing agency as their notification of payment, and one copy is filed numerically. The final copy is used only for billings on construction job orders, and is forwarded to the cost accounting section of the Office of Finance for posting to the job cost card.</p> <p>This is the official record file of bills rendered and payments received by the County.</p> <p>RECOMMENDATION: Providing that all audit requirements have been fulfilled.</p> <p>RETAIN FOR FIVE YEARS after the end of the fiscal year in which the invoice was paid, THEN DESTROY.</p>	

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18.	<p>(Other copies are non-record and may be destroyed when no longer useful for operating or information purposes.)</p> <p>GENERAL FILES (?-present) accumulation, about 12 cu. ft.; ann. 2 cu. ft.)</p> <p>These are files of letter-or legal-size folders kept by the Supervisor of Collections and Receipts. The files contain a variety of housekeeping records, published or reproduced materials, minor correspondence, administrative reports and materials, attendance reports, certified mail and postage due reports, and outside correspondence.</p> <p>RECOMMENDATION: DESTROY all non-record items as soon as they cease to have operating or informational value; RETAIN RECORD ITEMS FOR THREE YEARS, then destroy all items having no continuing legal, fiscal, or administrative value.</p>	
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